



Republic of the Philippines
SANGGUNIANG PANLUNGSOD
City of Mandaluyong

ORDINANCE NO. 593, S-2015

ORDINANCE IMPOSING A TAX ON THE LEASE OR RENTAL OF ELECTRIC AND/OR TELECOMMUNICATION DISTRIBUTION POLE POSTS, POLES OR TOWERS BY POLE OWNERS TO OTHER POLE USERS AT THE RATE OF TWO PERCENT (2%) OF THE ANNUAL RECEIPT DERIVED THEREFROM AND FOR OTHER PURPOSES

BE IT ORDAINED by the Sangguniang Panlungsod of the City of Mandaluyong in session assembled that:

- SECTION 1. Whenever used in this Ordinance, the following terms shall be construed as:
- a. Electric companies include all public utility companies whether corporation or cooperative engaged in the distribution and sale of electricity;
 - b. Telecommunication companies refer to establishments or entities that are holders of franchise through an Act of Congress to engage, maintain, and operate telecommunications, voice and data services, under existing Philippine laws, rules and regulations;
 - c. Pole user includes any person, natural or juridical, including government agencies and entities that use and rent poles and towers for the installation of any cable, wires, service drops and other attachments;
 - d. The term "communication cable facility" refers to facilities installed by telephone, CATV, telecommunication, and public/ private companies for voice, video, or data transmission;
 - e. Pole Owner includes electric and telecommunication company or corporation that owns poles, towers and other accessories thereof.
- SECTION 2. There shall be imposed a tax on the lease or rental of electric and/or telecommunication pole posts, poles or towers by pole owners to other pole users at the rate of two percent (2%) of the annual rental income derived therefrom.
- SECTION 3. The tax imposed herein shall not be passed on by pole owners to the bills of pole users in the form of added rental rates;
- SECTION 4. (a) Pole owners herein defined engaged in the business of renting their posts, poles and/or towers shall secure a separate business permit therefor as provided under Chapter 11, Article 17, (4), (c), I., II., 7. (a), (b), (c), (d), (e), (f), (g), (h), (i) – I, II, (j), of Ordinance No. 484, S-2011, otherwise known as An Ordinance Providing for a Revenue Code of 2011 for the City of Mandaluyong;
- SECTION 5. Pertinent provisions of the Local Government Code covering situs of the tax, payment of taxes and administrative provisions, particularly Sections 150, 165-171, Chapter III thereof, shall apply in the imposition of the tax under this Ordinance;


- SECTION 6. SEPARABILITY CLAUSE. If any of the herein section or part of the Ordinance be declared as unconstitutional or invalid, other provisions which are not affected thereby shall be continue to be in force and in effect;
- SECTION 7. REPEALING CLAUSE. All other existing Resolutions, Ordinances or rule/s which is/are inconsistent with the provisions of this Ordinance are hereby repealed or modified;
- SECTION 8. EFFECTIVITY. This Ordinance shall take effect fifteen (15) days after its publication in a newspaper of general circulation in Metro Manila.

ENACTED on this 6th day of February, 2015 in the City of Mandaluyong.

I HEREBY CERTIFY THAT THE FOREGOING ORDINANCE WAS ENACTED AND APPROVED BY THE SANGGUNIANG PANLUNGSOD OF MANDALUYONG IN SPECIAL SESSION HELD ON THE DATE AND PLACE FIRST ABOVE GIVEN.


JIMMY D. LACEBAL
Sanggunian Secretary

PRESIDED BY:


EDWARD G. BARTOLOME
Vice Mayor &
Presiding Officer

APPROVED:


BENJAMIN DC. ABALOS, JR.
City Mayor

Date: FEB 16 2015